

**COLORADO**  
Department of Education

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## CDE-40 Transportation Reimbursement Claim Form

School Finance Unit  
School Auditing Office

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**Purpose**

An introduction to the CDE-40 optional calculation document.

Why might you be interested in this webinar?

- The CDE-40 calculation document is in the exact format and the exact information that is used and is necessary for the completion of the transportation audit by CDE School Auditing Office
- Whether the optional document is used or not, supporting documentation is required for every district



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**Before we get started Expenditures**

- Recommended documents
  - Sample CDE-40 Calculation Worksheet
  - District summary general ledger, may be known as a budget report for the transportation program (2700 series), etc.
  - District detail general ledger for the accounts included in the summary general ledger
  - Additional expenditure support, only if the expenditures are recorded outside the 2700 series. For example,
    - Utilities used in transportation related property
    - Pupil transportation vehicle insurance premiums or equivalent
    - Transportation related property insurance premiums or equivalent
    - Workers' compensation insurance premiums or equivalent
    - Unemployment insurance premiums or equivalent
- Support costs



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Before we get started Mileage

- Recommended documents
  - Yearly mileage documentation for all transportation vehicles whose related operating expenditures are included in the summary ledger
    - Support for the beginning year odometer readings, ending year odometer readings
    - Support for the classification of the vehicle miles as route miles, activity miles and non-pupil miles (e.g., administrative, support and service vehicles)
  - Support for count day miles for each vehicle providing route transportation on the count day
  - Support for parent miles and reimbursement, if applicable (new requirements)
  - Support for the number of days that routes were actually driven (e.g., exclude closure days and school days with no transportation, etc.)
  - Support for split calendar calculation, if applicable



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Input the information into the calculation worksheet expenditures

- Row 18 – District general ledger total – input the total of ALL, meaning all, expenditures included on the supporting general ledger
  - Row 19 – if applicable, add back internal charge credit accounts
- Row 8 – if applicable and tracked separately, enter the route driver salaries and benefits
  - Row 9 – if applicable, other district/BOCES contract expenses
  - Row 10 – if applicable, third party contract expenses
  - Row 11 – if applicable, parent contract expenses
  - Row 12 – if applicable, route bus monitors (e.g., SPED Paras)
  - Note: as you enter these direct costs, the costs are excluded automatically on Line 20



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Input the information into the calculation worksheet – expenditures, continued

- Row 21 – if applicable, non-allowable costs
  - Traditionally, capital expenditures and activity driver salaries & benefits, if route driver salaries & benefits are tracked separately
- Row 22 – if applicable (*rare*), revenues received
- Rows 23 through 27 – utilities and insurance costs for which support documents are provided
- Row 28 – the total amount from the support costs tab for which support documents are provided

DONE  
– now, let me show you on the actual worksheet



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**Input the information into the calculation worksheet mileage**

- Switch to the Yearly Mileage tab
  - Enter the beginning and ending odometer readings for each vehicle for which expenditures are included in the general ledger
  - Classify the resulting miles into route, activity and non-pupil miles
  - Done – *provide supporting documentation*
- Switch to the Count Day Miles tab
  - Enter, by transportation vehicle, the actual or scheduled count day miles. Generally, this is entered as AM and PM.
  - Done – *provide supporting documentation*
- Switch to the Parent Miles and Reimbursement tab
  - Enter the pupil name and SASID of pupils transported – the scheduled count day miles per the contract and the total days actually transported. Remember to designate the pupil as in-district or not
  - Done – *provide supporting documentation*




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**Input the information into the calculation worksheet calendar**

- Switch to the Split Calendar tab
  - Enter the total scheduled count days miles by calendar
  - If only one calendar is used, input column B only
  - If more than one calendar is used, input each calendar separately – total scheduled count day miles and the actual calendar days
- Input, by month, the actual district calendar days
  - Remember to exclude the days transportation was not provided
    - This may include school closure and school days when transportation was not provided
- Done – *provide supporting documentation*




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**Review the Schedule tab**

- Ensure that the non-reimbursable and total miles in rows 46 and 48 are accurate
- Ensure that the count day schedule route mileage, row 52, is input based on the Count Day Miles or Split Calendar tab
- Ensure that school days, row 53, is input based on the Count Day Miles or Split Calendar tab




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Login to the CDE 40 website and complete the process

- Supporting files must be included. If supporting files are not included, CDE School Auditing Office will assume the numbers input are not substantiated and issue an audit finding and resulting dollar amount to be repaid. In the list below, replace xxxx with the district code
  - xxxx\_summary GL    xxxx\_detail\_GL    xxxx\_utilities
  - xxxx\_vehicleins    xxxx\_propertyins    xxxx\_workcomp
  - xxxx\_unemploy    xxxx\_support
  - xxxx\_districtcontract\_invoices    xxxx\_thirdparty\_invoices
  - xxxx\_parent\_invoices
  - xxxx\_total\_mileage    xxxx\_countday    xxxx\_calendar

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Thank you!

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